## INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET

## CITY OF MINNEAPOLIS, MINNESOTA Statement F-1

December 31, 2000 (In Thousands)

	Engineering	Iı	nter-		Perm	Permanent							
	Materials an	U	nmental	Property	Improvement		<b>Public Works</b>				2000	1999	
	Testing	Se	rvices	Services*	Equip	oment		Stores	Self-Insura	nce	Total	1	Total
ASSETS													
Current assets:													
Cash and cash equivalents	\$	3 \$	64	\$ 3	\$	8		-	\$	7 \$	85	\$	208
Receivables:													
Accounts - net		8	27	67		338	\$	88		22	560		811
Interfund loans receivable	1,28	6	-	-		-		-		-	1,286		1,050
Inventories	8		-	-		613		3,113		-	3,810		4,075
Total current assets	1,39	1	91	70		959		3,201		29	5,741		6,144
Fixed assets:													
Land, leaseholds and easements		-	-	27		3,085		-		-	3,112		3,112
Buildings and structures	2,96	1	_	90		24,002		-		-	27,053		15,223
Less accumulated depreciation	(2,38	1)	-	(90)		(780)		-		-	(3,251)		(3,858)
Public improvements		-	-	-		-		3		-	3		3
Less accumulated depreciation		-	-	-		-		(1)		-	(1)		(1)
Machinery and equipment	42	7	1,784	160		41,844		179		23	44,417		44,244
Less accumulated depreciation	(24	1)	(1,368)	(98)	(	(23,829)		(156)		(16)	(25,708)	(	(24,812)
Computer equipment	9	0	1,746	156		1,106		53		51	3,202		8,563
Less accumulated depreciation	(6	9)	(730)	(134)		(722)		(45)		(20)	(1,720)		(6,955)
Software		1	700	12		5		10		3	731		502
Less accumulated depreciation	(	1)	(303)	(1)		(1)		(9)		(2)	(317)		(234)
Other capital outlay	1	5	97	44		32		23		1	212		213
Less accumulated depreciation	(	6)	(86)	(26)		(24)		(14)		-	(156)		(150)
Construction in progress		-	· -	· -		-		-		-	· -		9,025
Net fixed assets	79	6	1,840	140		44,718		43		40	47,577		44,875
Total assets	\$ 2,18	7 \$	1,931	\$ 210	\$	45,677	\$	3,244	\$	69 \$	53,318	\$	51,019

(continued)

## INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET

CITY OF MINNEAPOLIS, MINNESOTA Statement F-1 (Continued)

	Engineering	Inter-		Permanent					
	Materials and Testing	governmental Services	Property Services*	Improvement Equipment	Public Works Stores	Self-Insurance	2000 Total	1999 Total	
LIABILITIES AND FUND EQUITY				T					
Current liabilities:									
Salaries payable	\$ 44	\$ 181	\$ 125	\$ 811	\$ 25	\$ 247	\$ 1,433	\$ 1,077	
Accounts payable	39	952	470	949	198	434	3,042	3,033	
ntergovernmental payable	-	4	1	-	-	-	5	1	
nterfund loans payable	-	-	1,545	16,700	1,286	4,210	23,741	31,575	
nterest payable	-	-	-	71	-	46	117	67	
Deferred revenue	140	-	-	571	-	_	711	28	
Bonds payable-current portion	-	-	-	-	-	745	745	670	
Total current liabilities	223	1,137	2,141	19,102	1,509	5,682	29,794	36,451	
Long-term liabilities:									
Bonds payable	-	-	-	20,150	-	10,275	30,425	22,370	
Advances from other funds	-	12,800	-	-	-	· -	12,800		
Compensated absences payable	58	205	143	714	28	3,976	5,124	4,869	
Inpaid claims payable	-	-	-	-	-	29,582	29,582	21,885	
otal long-term liabilities	58	13,005	143	20,864	28	43,833	77,931	49,124	
Total liabilities	281	14,142	2,284	39,966	1,537	49,515	107,725	85,575	
und equity:									
Contributed capital	184	904	-	11,949	1,096	_	14,133	9,324	
tetained earnings:									
Reserved for future contingencies	28	-	-	-	-	-	28	42	
Reserved for renewal and replacement	1,000	-	-	-	-	_	1,000	1,000	
Reserved for severance pay	-	-	-	-	-	3,797	3,797	3,257	
Unreserved	694	(13,115)	(2,074)	(6,238)	611	(53,243)	(73,365)	(48,179	
Cotal fund equity	1,906	(12,211)	(2,074)	5,711	1,707	(49,446)	(54,407)	(34,556	
Fotal liabilities and fund equity	\$ 2,187	\$ 1,931	\$ 210	\$ 45,677	\$ 3,244	\$ 69	\$ 53,318	\$ 51,019	

<sup>\*</sup> Formerly called Lands and Buildings